Federal Communications Commission 445 12<sup>th</sup> St., S.W. Washington, D.C. 20554

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DA 08-380

Released: February 14, 2008

## AT&T FILES COST ALLOCATION MANUAL REVISION

WCB/Pricing File No. 08-10

COMMENTS DUE: March 17, 2008

REPLY COMMENTS DUE: April 1, 2008

## I. COST ALLOCATION MANUAL REVISION

1. In this public notice, we seek comment on the Cost Allocation Manual (CAM) revision filed by AT&T Southeast (formerly BellSouth Telecommunications, Inc.). AT&T's revision reflects changes to the cost apportionment sections of the CAM and to reflect implementation of FASB Interpretation No. 48 (FIN 48), Accounting for Uncertainty of Income Taxes.

## II. PROCEDURAL MATTERS

- 2. This matter shall be treated as a "permit-but-disclose" proceeding in accordance with the Commission's *ex parte* rules.<sup>1</sup> Persons making oral *ex parte* presentations are reminded that memoranda summarizing the presentations must contain summaries of the substance of the presentations and not merely a listing of the subjects discussed. More than a one- or two-sentence description of the views and arguments presented is generally required.<sup>2</sup> Other rules pertaining to oral and written *ex parte* presentations in permit-but-disclose proceedings are set forth in section 1.1206(b) of the Commission's rules.<sup>3</sup>
- 3. Interested parties may file comments on or before March 17, 2008, and reply comments on or before April 1, 2008. All such filings shall refer to the internal file number: **WCB/Pricing File No. 08-10**. Comments in this proceeding may not be filed using the Commission's Electronic Comment Filing System (ECFS).
- 4. Interested parties should file an original and four copies of each filing. If more than one docket or rulemaking number appears in the caption of this proceeding, commenters must submit two additional copies for each additional docket or rulemaking number.

<sup>&</sup>lt;sup>1</sup> See 47 C.F.R. §§ 1.1200, 1.1206.

<sup>&</sup>lt;sup>2</sup> See 47 C.F.R. § 1.1206(b).

<sup>&</sup>lt;sup>3</sup> 47 C.F.R. § 1.1206(b).

- 5. Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail (although we continue to experience delays in receiving U.S. Postal Service mail).
- 6. The Commission's contractor, Natek, Inc. will receive hand-delivered or messenger-delivered paper filings for the Commission's Secretary at 236 Massachusetts Avenue, N.E., Suite 110, Washington, D.C. 20002.
- -The filing hours at this location are 8:00 a.m. to 7:00 p.m.
  - -All hand deliveries must be held together with rubber bands or fasteners.
  - -Any envelopes must be disposed of before entering the building.
  - -Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD 20743.
  - -U.S. Postal Service first-class mail, Express Mail, and Priority Mail should be addressed to 445 12<sup>th</sup> Street, SW, Washington, D.C. 20554.
  - -All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.
- 7. Three (3) copies of the comments and reply comments should also be sent to the Pricing Policy Division, Wireline Competition Bureau, 445 12<sup>th</sup> Street, SW, Room 5-A361, Washington, D.C. 20554, Attn: Paula Cech. Parties are also requested to send an e-mail version of all comments and reply comments to <a href="mailto:paula.cech@fcc.gov">paula.cech@fcc.gov</a>. Parties shall also serve one copy with Best Copy and Printing, Inc., Portals II, 445 12<sup>th</sup> Street, SW, Room CY-B402, Washington, D.C. 20554, (800) 378-3160, or via e-mail to fcc@bcpiweb.com.
- 8. Documents in this proceeding are available for public inspection and copying during business hours in the FCC Reference Information Center, Portals II, 445 12<sup>th</sup> Street SW, Room CY-A257, Washington, D.C. 20554. The documents may also be purchased from Best Copy and Printing, Inc., telephone (800) 378-3160, facsimile (301) 816-0169.
- 9. People with Disabilities: To request materials in accessible formats for people with disabilities (braille, large print, electronic files, audio format), send an e-mail to <a href="fcc504@fcc.gov">fcc504@fcc.gov</a> or call the Consumer & Governmental Affairs Bureau at (202) 418-0530 (voice), (202) 418-0432 (tty).
- 10. For further information, contact Paula Cech, Pricing Policy Division, Wireline Competition Bureau, (202) 418-1551.